

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it contains a valid OMB control number.

Substitute for form 1449/PTO

**INFORMATION DISCLOSURE  
STATEMENT BY APPLICANT**

(Use as many sheets as necessary)

Sheet

1

of

6

**Complete if Known**

Application Number	
Filing Date	12/26/2003
First Named Inventor	Jeff S. Eder
Art Unit	
Examiner Name	
Attorney Docket Number	VM - 56

**U. S. PATENT DOCUMENTS**

Examiner Initials*	Cite No. <sup>1</sup>	Document Number	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear
		Number-Kind Code <sup>2</sup> (if known)			
		US- 5,224,034 - B1	06-29-1993	Katz, Paul	
		US- 5,237,946 - B1	08-17-1993	Kagami, Akari	
		US- 5,128,861 - B1	07-07-1992	Kagami, Akari	
		US- 5,237,495 - B1	08-17-1993	Morii, Hideki	
		US- 3,749,892 - B1	07-31-1973	Stenning, Patrick	
		US- 5,361,201 - B1	11-01-1994	Jost, Allen et al	
		US- 3,933,305 - B1	01-20-1976	Murphy, John Michael	
		US- 4,989,141 - B1	01-29-1991	Lyons, Richard	
		US- 5,317,504 - B1	05-31-1994	Nakayama, Mamoru	
		US- 5,414,621 - B1	05-09-1995	Hough, John	
		US- 5,193,055 - B1	03-09-1993	Brown, Gordon	
		US- 5,809,282 - B1	09-15-1998	Cooper, Dennis	
		US- 5,875,431 - B1	02-23-1999	Heckman et al	
		US- 5,737,581 - B1	04-07-1998	Keane, John	
		US- 5,812,988 - B1	09-22-1998	Sandretto, Michael	
		US- 6,125,355 - B1	09-26-2000	Bekaert et al	
		US- 6,173,276 - B1	01-19-2001	Kant, Elaine	
		US- 6,112,188 - B1	08-29-2000	Harnett, William	
		US- 6,134,536 - B1	10-17-2000	Shepherd, Ian	

**FOREIGN PATENT DOCUMENTS**

Examiner Initials*	Cite No. <sup>1</sup>	Foreign Patent Document	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages Or Relevant Figures Appear	T <sup>6</sup>
		Country Code <sup>3</sup> Number <sup>4</sup> Kind Code <sup>5</sup> (if known)				
		EP 0 587 290 A2	03-16-1994	Powers et al		
		GB 2 253 081 A	02-19-1992	Kaisha, Kabushi		

Examiner  
SignatureDate  
Considered

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant. <sup>1</sup> Applicant's unique citation designation number (optional). <sup>2</sup> See Kinds Codes of USPTO Patent Documents at [www.uspto.gov](http://www.uspto.gov) or MPEP 901.04. <sup>3</sup> Enter Office that issued the document, by the two-letter code (WIPO Standard ST.3). <sup>4</sup> For Japanese patent documents, the indication of the year of the reign of the Emperor must precede the serial number of the patent document. <sup>5</sup> Kind of document by the appropriate symbols as indicated on the document under WIPO Standard ST. 16 if possible. <sup>6</sup> Applicant is to place a check mark here if English language Translation is attached.

This collection of information is required by 37 CFR 1.97 and 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, Washington, DC 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, Washington, DC 20231.

If you need assistance in completing the form, call 1-800-PTO-9199 (1-800-786-9199) and select option 2.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it contains a valid OMB control number.

Substitute for form 1449/PTO

*(Use as many sheets as necessary)*

Sheet 2

2

of 6

6

**Complete if Known**

Application Number

Filing Date

12/26/2003

First Named Inventor

Jeff S. Eder

**Art Unit**

Examiner Name

Attorney Docket Number

VM-56
-------

## U. S. PATENT DOCUMENTS

[illegible]

**FOREIGN PATENT DOCUMENTS**

[illegible]

Examiner  
Signature

Date  
Considered

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant. <sup>1</sup> Applicant's unique citation designation number (optional). <sup>2</sup> See Kinds Codes of USPTO Patent Documents at [www.uspto.gov](http://www.uspto.gov) or MPEP 901.04. <sup>3</sup> Enter Office that issued the document, by the two-letter code (WIPO Standard ST.3). <sup>4</sup> For Japanese patent documents, the indication of the year of the reign of the Emperor must precede the serial number of the patent document. <sup>5</sup> Kind of document by the appropriate symbols as indicated on the document under WIPO Standard ST.16 if possible. <sup>6</sup> Applicant is to place a check mark here if English language. Translation is attached.

This collection of information is required by 37 CFR 1.97 and 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. **SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.**

**If you need assistance in completing the form, call 1-800-PTO-9199 (1-800-786-9199) and select option 2.**

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it contains a valid OMB control number.

Substitute for form 1449/PTO

**INFORMATION DISCLOSURE  
STATEMENT BY APPLICANT**

(Use as many sheets as necessary)

**Complete if Known**

<b>INFORMATION DISCLOSURE STATEMENT BY APPLICANT</b>  (Use as many sheets as necessary)	<b>Application Number</b>		
	<b>Filing Date</b>		12/26/2003
	<b>First Named Inventor</b>		Jeff S. Eder
	<b>Art Unit</b>		
	<b>Examiner Name</b>		
Sheet 3 of 6	<b>Attorney Docket Number</b>		VM - 56

**NON PATENT LITERATURE DOCUMENTS**

Examiner Initials*	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
	1	ZIPP, ALAN S.; Business valuation methods; 1993, AICPA	
	2	DAVIDOW, WILLIAM; Accounting systems are completely wrong, January 1995, Red Herring	
	3	MCTAGGERT, JAMES, KONTES, PETER AND MANKINS, MICHAEL, The value imperative, 1994, The Free Press	
	4	RAPPAPORT, ALFRED; Creating shareholder value; 1986, The Free Press	
	5	RITCHKEN, PETER, Options, Theory, Strategy and Applications, 1987, Foresman and Company	
	6	DIXIT, AVINASH & PINDYCK, ROBERT; Investment under uncertainty; 1994; Princeton University Press	
	7	GARSON, DAVID; Interpreting neural network connection weights, 4/1/1991, AI Expert	
	8	WELLSTEAD, STEPHEN; Neural network and fuzzy logic applications in C/C++; 1994; John Wiley & Sons	
	9	MOST, KENNETH; Accounting theory; 1977, Grid, Inc.	
	10	HENDRIKSEN, ELDEN, Accounting theory, 1982, Richard D. Irwin	

<b>Examiner Signature</b>		<b>Date Considered</b>	
---------------------------	--	------------------------	--

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

1 Applicant's unique citation designation number (optional). 2 Applicant is to place a check mark here if English language Translation is attached.

This collection of information is required by 37 CFR 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 120 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, Washington, DC 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, Washington, DC 20231.

If you need assistance in completing the form, call 1-800-PTO-9199 (1-800-786-9199) and select option 2.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it contains a valid OMB control number.

Substitute for form 1449/PTO

**INFORMATION DISCLOSURE  
STATEMENT BY APPLICANT**

(Use as many sheets as necessary)

**Complete if Known**

<b>INFORMATION DISCLOSURE STATEMENT BY APPLICANT</b>  (Use as many sheets as necessary)	<b>Application Number</b>				
	<b>Filing Date</b>		12/26/2003		
	<b>First Named Inventor</b>		Jeff S. Eder		
	<b>Art Unit</b>				
	<b>Examiner Name</b>				
<b>Sheet</b>	4	of	6	<b>Attorney Docket Number</b>	VM - 56

**NON PATENT LITERATURE DOCUMENTS**

Examiner Initials*	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
	11	KULKARNI, ARUN; Artificial neural networks for image understanding; 1/1/1994; Van Norstrand Reinhold	
	12	WARD SYSTEMS GROUP; NeuroWindows User Manual; 1993; Wards Systems Group	
	13	BREALEY, RICHARD & MYERS, STEWART; Principles of Corporate Finance; 1991; McGraw Hill	
	14	FAULKNER, TERRENCE; Applying options thinking to R&D valuation; 5/1/1996; Research Technology Manage	
	15	MILLER, MERTON & MODIGLIANI, FRANCO, Dividend policy, growth and the valuation of shares, 10/1/1961,	
	16	SIMENSKY, MELVIN & BRYER, LANNING; The new role of intellectual property in commercial transactions,	
	17	WILSON, ALBERT, Emerging approaches to impaired property valuation, 4/1/1996, Appraisal Journal, v64	
	18	BROWN, GORDON T, Free cash flow appraisal, a better way, 4/1/1996, Appraisal Journal, V64, number 2,	
	19	BUSINESS EDITORS & REAL ESTATE INDUSTRY WRITERS, EQK Realty Investors I, 4/2/1992, Press Release	
	20	SWAD, RANDY, Business valuation, applicable standards for CPA's, 9/1/1995, CPA Journal v65, number 9	

<b>Examiner Signature</b>		<b>Date Considered</b>	
---------------------------	--	------------------------	--

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

1 Applicant's unique citation designation number (optional). 2 Applicant is to place a check mark here if English language Translation is attached.

This collection of information is required by 37 CFR 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 120 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, Washington, DC 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. **SEND TO: Commissioner for Patents, Washington, DC 20231.**

If you need assistance in completing the form, call 1-800-PTO-9199 (1-800-786-9199) and select option 2.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it contains a valid OMB control number.

Substitute for form 1449/PTO  <b>INFORMATION DISCLOSURE STATEMENT BY APPLICANT</b>  (Use as many sheets as necessary)		<b>Completion if Known</b>	
		Application Number	
		Filing Date	12/26/2003
		First Named Inventor	Jeff S. Eder
		Art Unit	
		Examiner Name	
Sheet 5	of 6	Attorney Docket Number	VM - 56

NON PATENT LITERATURE DOCUMENTS			
Examiner Initials*	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
	21	REILLY, ROBERT; Valuation of intangibles for bankruptcy and reorganization purposes; 8/1/1994; Ohio	
	22	LIEBICH, KIM; How to value a bank; 8/1/1995; ABA Banking Journal	
	23	BAUMANN, BARBARA H & OXAAL, MARJORIE R; Estimating the value of a group medical practice, a primer;	
	24	MAXSON, MARK; Will you get your money's worth?, 5/1/1993, Financial Executive	
	25	FRIEDMAN, RICHARD; Business valuation: calculating it right; 10/1/1994; Practical Accountant	
	26	MULLEN, MAGGIE; How to value intangibles; 11/1/1993; Accountancy	
	27	STEWART, THOMAS; Trying to grasp the intangible; 10/2/1995 Fortune	
	28	OUROSOFF, ALEXANDRA; What the world's top brands are worth; 9/1/1992; Finance World	
	29	PHILLIPS BUSINESS INFORMATION, INC.; Five ways to reduce risk with neural networks; 9/27/1993; Credi	
	30	LIPPITT, JEFFREY & MASTRACCHIO, NICHOLAS, Developing capitalization rates for valuing a business, 11	

Examiner Signature		Date Considered	
--------------------	--	-----------------	--

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

<sup>1</sup> Applicant's unique citation designation number (optional). <sup>2</sup> Applicant is to place a check mark here if English language Translation is attached. This collection of information is required by 37 CFR 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 120 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, Washington, DC 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, Washington, DC 20231.

If you need assistance in completing the form, call 1-800-PTO-9199 (1-800-786-9199) and select option 2.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it contains a valid OMB control number.

Substitute for form 1449/PTO

**INFORMATION DISCLOSURE  
STATEMENT BY APPLICANT**

(Use as many sheets as necessary)

**Complete if Known**

Sheet <b>6</b> of <b>6</b>	<b>Application Number</b>	
	<b>Filing Date</b>	12/26/2003
	<b>First Named Inventor</b>	Jeff S. Eder
	<b>Art Unit</b>	
	<b>Examiner Name</b>	
	<b>Attorney Docket Number</b>	VM - 56

**NON PATENT LITERATURE DOCUMENTS**

Examiner Initials*	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
	31	HIRSCH, A. ETHAN, What's it worth?, 12/21/1992, Accounting Today, v6, number 24, p 16	
	32	MYERS, STEWART & HOWE, CHRISTOPHER; A life-cycle financial model of Pharmaceutical R&D; 4/1/1997; MIT	
	33	SIMON, CAROL J. & SULLIVAN, MARY W.; The Measurement and Determinants of Brand Equity; 10/1/1993; Ma	
	34	Sveiby, Karl Erik & Mellander, Klas; Tango Learning Guide Version 2.1; 1994; Celemi	
	35	KAUFMAN, J. JERRY; Value Management; 1998; Crisp	
	36	HBS Press; Measuring Corporate Performance; 1998; HBS Press	
	37	KAPLAN, ROBERT & NORTON, DAVID; The Balanced Scorecard; 1996; HBS Press	
	38	MORRIS, HENRY; Extending the Business Process, 10/6/98, IDC Presentation	
	39	AMIR, ELI; & LEV, BARUCH, "Value-relevance of non-financial information", Journal of Accounting and	
	40	ERNST & YOUNG, Measures that Matter	

Examiner  
SignatureDate  
Considered

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

1 Applicant's unique citation designation number (optional). 2 Applicant is to place a check mark here if English language Translation is attached.

This collection of information is required by 37 CFR 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 120 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, Washington, DC 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, Washington, DC 20231.

If you need assistance in completing the form, call 1-800-PTO-9199 (1-800-786-9199) and select option 2.